# Exhibit M

## The Goodyear Tire & Rubber Company

### Akron, Ohio 44316-0001

August 4, 2017

#### CERTIFIED U.S. MAIL RETURN/RECEIPT

Daniel J. Sherry, Jr., Esq. 1634 Spruce Street Philadelphia, PA 19103

Re: Susman, et al v. The Goodyear Tire & Rubber Company, et al.

Dear Mr. Sherry:

On August 3, 2017, The Goodyear Tire & Rubber Company received certified mail enclosing nine separate sets of cover letters and enclosed Complaints. Those cover letters were addressed to:

- The Goodyear Tire & Rubber Company;
- The Goodyear Tire & Rubber Company d/b/a Goodyear Tire & Rubber Company;
- The Goodyear Tire & Rubber Company d/b/a Goodwear Tire & Rubber Company;
- Goodyear Tire & Rubber Company;
- Goodyear Tire & Rubber Company d/b/a The Goodyear Tire & Rubber Company;
- Goodyear Tire & Rubber Company d/b/a Goodwear Tire & Rubber Company;
- Goodwear Tire & Rubber Company;
- Goodwear Tire & Rubber Company d/b/a The Goodyear Tire & Rubber Company; and
- Goodwear Tire & Rubber Company d/b/a Goodyear Tire & Rubber Company.

On May 20, 2017, The Goodyear Tire & Rubber Company rejected your previous attempt to serve "Goodyear Tire & Rubber Company" and "Goodwear Tire & Rubber Company" by mailing papers addressed to those entities to our corporate headquarters. We also notified you that any further attempt to serve those entities at our corporate headquarters would be similarly rejected. Please allow this letter to serve as that forewarned rejection.

Further, as previously stated, The Goodyear Tire & Rubber Company does not do business in Pennsylvania as "Goodyear Tire & Rubber Company" or "Goodwear Tire & Rubber Company." Moreover, we previously sent you documentation establishing that there is no active domestic entity doing business in Pennsylvania as "Goodyear Tire & Rubber Company." Accordingly, we cannot accept service on behalf of "The Goodyear Tire & Rubber Company

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d/b/a Goodyear Tire & Rubber Company" or "The Goodyear Tire & Rubber Company d/b/a Goodwear Tire & Rubber Company."

In summary, The Goodyear Tire & Rubber Company is rejecting your attempted service upon all entities except for The Goodyear Tire & Rubber Company—doing business in its own name.

Sincerely

Drew Odum

Legal Counsel - Litigation

MAILING ADDRESS:

The Goodyear Tire & Rubber Company 200 Innovation Way, Dept. 822 Akron, Ohio 44316

Phone: 330-796-8623